SUPPLEMENT TO MYSORE GAZETTE, MARCH 25, 1897.

REVENUE.

NOTIFICATION.

CAMP No. 371 EX., DATED 12TH MARCH 1897.

The following amended Rules, framed by the Government of Mysore under the provisions of the Excise Act XXII of 1881 as amended by Act VI of 1885, and extended to Mysore by Regulation III of 1885, are hereby published for general information and guidance in lieu of all existing rules relating to the subjects herein dealt with :—

PRELIMINARY.

These Rules are divided into three parts, namely—

PART I.—The manufacture of arrack and other country spirits, and management and supervision of the Distillery and Bonded Depôts ;

PART II.—The grant of "Vend Farms" and "Separate Shops" ;

The sale and transport of arrack and other country spirits ; and issue of licenses and passes ; and

PART III.—Miscellaneous.

PART I.

THE MANUFACTURE OF ARRACK AND OTHER COUNTRY SPIRITS, AND MANAGEMENT AND SUPERVISION OF THE DISTILLERY AND BONDED DEPÔTS.

I. The exclusive privilege of the manufacture of arrack and other country spirits shall be disposed of, from time to time, in such manner and for such fixed period as the Government may direct and appoint in that behalf.

II. The person to whom this privilege may be granted (called the Manufacturer), shall exercise the same in strict accordance with the Excise Law and Rules thereunder passed by Government, which may be in force for the time being, and subject specially to the following conditions :—

1. The privilege granted to the Manufacturer shall not include the manufacture or sale of toddy, of "foreign spirits and foreign fermented liquors" within the meaning of clause (*a*) of Rule I in Government Notification No. 31, dated the 9th May 1889 and as amended in Government Notification No. 4, dated the 3rd April 1891, or of country beer.

2. The Manufacturer shall manufacture arrack and other country spirits within the enclosure of the Government Distillery near Bangalore, or at such other place as may be approved by the Government. For the use of the Distillery building near Bangalore and the arrangements existing in connection with the water-supply, the Manufacturer shall pay such rent as may be fixed by Government.

3. The rate of price at which the Manufacturer shall supply arrack to the Government, and to separate shop-keepers and renters of Vend Farms in defined tracts shall be fixed for 20° under-proof ; for other single-distilled spirits of greater or less strength than 20 under-proof which may be specially manufactured and issued, under rules sanctioned by the Government, the price shall be calculated proportionately upon the price for 20° under-proof, in accordance with Casella's rules. But for double-distilled country spirits and other special liquors of whatever strength manufactured and issued with the approval of Government, the Manufacturer, as well as the person entitled to vend the same, shall be at liberty to fix his own prices.

4. The Manufacturer shall keep ordinarily the supply sufficient for a month's consumption, and never less than a minimum fixed by Government, in store at the Distillery. This minimum is fixed at 23,000 gallons of admissible spirit in terms of 20° under-proof, until further orders.

5. The Manufacturer will be allowed to purchase arrack and other country spirits from any Sugar Factory which may be established in Mysore, and which may be authorized by Government to distil arrack and other country spirits, the grant of the privilege of manufacture to the Manufacturer notwithstanding, the Government always retaining the power to authorize the distillation of arrack and other country spirits in any Sugar Factory. Should the Manufacturer himself establish a Sugar Factory and distil arrack and other country spirits therein with the permission of the Government, he will be bound to keep in stock at such factory, such quantities of arrack and other country spirits as may be fixed by Government.

6. In outlying tracts where, owing to small consumption or other causes, there is reason to suspect illicit distillation, Government shall be at liberty to establish out-stills, giving the manufacturer the first refusal of so doing.

7. The Government may allow the Manufacturer to manufacture Colombo or other kinds of arrack, subject to such conditions as to the mode of manufacture, payment of duty, the agency for sale, and other matters, as the Government may prescribe on the application of the Manufacturer.

8. The Manufacturer shall, upon receipt by him of price at the rates fixed by his contract, sell the arrack and other country spirits at the Government Distillery or other place where he may be allowed to manufacture. Such sales shall only be—

1st. for the supply of such Bonded Depôts as Government may, from time to time, establish and maintain;

2nd. to separate shop-keepers licensed to sell in the Civil and Military Station of Bangalore, in the Cities of Bangalore and Mysore and in other places to which the Separate Shop system may be extended;

3rd. to renters of Vend Farms to whom the Government may sell the right to vend arrack in defined tracts;

4th. to licensees for the wholesale and retail vend of "Foreign Spirits and Foreign Fermented Liquors," and for the sale of the same in Refreshment Rooms, and in Hotels and Boarding Houses.

III. The following rules shall regulate the relations of an in-coming Manufacturer to an out-going Manufacturer :—

1. The out-going Manufacturer shall give, and the in-coming Manufacturer shall take over, any arrack and other country spirits and special liquors not exceeding a month's supply which may remain as stock in hand on the last day of the expiring contract, the latter paying the former for the same such value as may be fixed by the Excise Commissioner.

2. Should the in-coming Manufacturer so require, by at least one week's previous notice in writing, the out-going Manufacturer shall cease preparing "wash" during the last month of the expiring contract, and vacate the buildings so as to admit of the in-coming Manufacturer commencing operations. Should no such notice be given, the out-going Manufacturer may continue distilling till the end of his contract, after which further distillation must cease.

3. The out-going Manufacturer shall sell, and the in-coming Manufacturer shall buy, allapparatus and stock and block belonging

to the out-going Manufacturer at the Government Central Distillery, Bangalore, for a fair and equitable price to be fixed by the Excise Commissioner, calculating the original cost and deducting therefrom depreciation for the period of user at such average rate as may be determined by Government, and of which timely notice will be given to the out-going Manufacturer and to all other persons concerned by a Notification to be duly published in that behalf.

4. Improvements of a permanent nature shall be retained and shall not be disturbed except with the approval of the Executive Engineer.

IV. The following rules shall regulate the management and supervision of the Distillery and the manufacture and storage of arrack and other country spirits and special liquors therein:—

1. The Distillery shall be opened at sun-rise and be closed at sun-set, except on Sundays and authorized holidays, when it will be closed. Under the special order of the Excise Commissioner, and on such conditions as he may prescribe, the Distillery may be worked during nights and on holidays to bring up stock or to meet urgent demand. The holidays herein referred to shall be such as may, from time to time, be prescribed by the Excise Commissioner.
2. The Distillery shall be open at all times for inspection by the officers of the Excise Department, or by any other officer appointed for the purpose. All locks of the Distillery shall be sealed after work is closed each day, and the keys delivered under seal to the officer in charge of the Distillery for safe custody.
3. No arrack shall be taken out of the Distillery until it has been measured or weighed and tested by an official of Government appointed for that purpose.
4. The Manufacturer shall promptly execute such repairs to the Distillery buildings and channels as may be pointed out by the Executive Engineer, provided the cost in the year does not exceed 50 rupees.
5. The spirits manufactured shall be of good quality. The articles used in distilling shall be approved by the senior officer in charge of the Distillery. No ingredients obnoxious to health shall be used in distilling, or put into the arrack or other country spirit or special liquor after it has been made. Standard saccharometers by Long and Dring and Fage, for determining the gravity of the "wash" in its several stages till distillation, shall be kept by the Manufacturer, and a true and correct record maintained for verification and check by the Excise officers. All "wash" shall be secured under lock and key and kept in closed rooms. All spirits shall be kept in a store-room which will be provided by Government for the purpose, and the key of which will be kept by the officer in charge.
6. The spirits manufactured shall not be adulterated or diluted. But distilled water may be used at the Distillery under the supervision of the senior officer in charge of the Distillery, for the purpose of reducing the strength of the same. And if clear and pure spring water be available, it may be used for such purpose in lieu of distilled water, with the previous sanction of the Excise Commissioner.
7. The measure to be used at the Distillery shall be the standard imperial gallon; and $\frac{1}{37}$ part thereof shall be equal to one "arrack dram" of 1,500 minims. These measures shall be passed and sealed by the Excise Department.
8. Casella's and Cartier's hydrometers shall be supplied to the Distillery at the expense of the Manufacturer.

9. No weak spirits below 60° under-proof by Casella's or below 15° by Cartier's hydrometer, or faints, or hot or warm spirits of higher temperature than 90° Fah., or spirits tainted with venom or verdigris, shall be admitted into stores or used for blending purposes.

10. Spirit in any way discolored or with a burnt or bad smell, as well as faints, shall be re-distilled.

11. In stills which have not been worked for more than three days, distillation of ordinary wash may be carried on, provided that the spirit, which runs from stills during the first three hours from the commencement of such distillation, be re-distilled.

12. The Manufacturer shall keep true and correct accounts, in the prescribed forms, of his receipts and disbursements, and of the quantity and strength of the spirits manufactured in, and issued from, the Distillery, and of all materials received and expended daily at the Distillery. The cash accounts of the Manufacturer shall be posted up daily, each item of purchase of stock being duly vouched; and an abstract of the cash accounts in the prescribed form shall be furnished monthly to the Excise Commissioner's Office, duly attested by the Manufacturer or his Agent. He shall produce all such accounts, whenever required to do so, for inspection by the Excise Commissioner or any other officer appointed for the purpose.

V. The following rules shall be observed with regard to the issue of arrack and other country spirits and special liquors from the Distillery:—

1. Arrack and other country spirits shall ordinarily be issued at a strength of 20° under-proof, except in special cases hereinafter mentioned.

2. Should a Foreign Liquor shop-keeper desire to have spirits at a higher strength than the above, the spirits so issued shall be double-distilled spirits, which shall not be of a greater strength than 10° under-proof. Such spirits shall be issued from the Distillery in two dozen quart bottles, four dozen pints, and so on for lower denominations of flasks, as for English and other Foreign spirits; the bottles shall be paid for by the shop-keeper and the spirits shall be issued in such bottles from the Distillery, with the seals and labels affixed on them by the senior officer in charge of the Distillery, and under cover of his passes. In cases in which breakage in transit may be apprehended, the senior officer will arrange for the bottling and sealing being done by Range Supervisors, to whom adequate supplies of such spirits may be sent in jars from the Distillery for the purpose.

3. The duty payable to Government for spirits supplied to foreign liquor shop-keepers shall be calculated proportionately on the rate prescribed per gallon of arrack 20° under-proof or at such other rate as may, from time to time, be fixed by Government. The accounts for such spirits shall be kept separately.

4. Should the aforesaid shop-keeper wish to have spirits of higher strength than 10° under-proof, he shall obtain therefor the special orders of the Deputy Commissioner of the District for which the spirits are intended. Under these special orders, such spirits shall be inserted in the shop-keeper's license, the fact being reported to the Excise Commissioner, for communication to the Distillery officer.

5. No arrack below 20° under-proof shall ordinarily be issued from the Distillery; but should there be a demand for arrack of lower strength than 20° under-proof, arrack at 30° under-proof may be specially issued from the Distillery, such arrack

being kept and accounted for separately both in the Distillery and in Bonded Depôts.

6. Old arrack (*i. e.*, arrack 10 days old or more than 10 days old,) shall, as a rule, be issued from the Distillery and shall be passed at 20° under-proof, for Depôts within 50 miles, and at 19·5° under-proof for Depots more than 50 miles, from the Distillery, and charged for at 20° under-proof. But when, owing to short stock or otherwise, such old arrack is not available and it is found necessary to issue fresh arrack, *i. e.*, arrack less than 10 days old, such fresh arrack shall be passed at 19·5° under-proof for Depôts within 50 miles and at 19° under-proof for Depots more than 50 miles, from the Distillery, and shall be charged for at 20° under-proof.

7. No arrack of 20° under-proof shall be removed from the Distillery in less quantity than two gallons.

8. The senior officer in charge of the Distillery, upon written application made to him for that purpose, may, with the permission of the Excise Commissioner, grant to respectable private individuals for *bonâ fide* private use, but not for sale, and to hospitals and museums and other public institutions, spirit of any strength manufactured at the Distillery, at proportionate rates of duty, in quantities of not less than one ordinary quart bottle, the price charged by the Manufacturer being paid to the Manufacturer, and duty to the senior officer in charge of the Distillery, who shall remit the duty to the Treasury without unnecessary delay. Provided, that no duty shall be charged in the case of spirits issued for the use of the Medical Department of the Mysore Government.

9. The Manufacturer may, with the permission of the Excise Commissioner, manufacture double-distilled country spirits of any strength, milk punch or any other special liquors, under the supervision of the Excise Officers, who will recover from the Manufacturer the duty on the spirit used for the preparation of milk punch or any other special liquors. Such spirits and special liquors, when duly bottled, sealed and labelled by the senior officer in charge of the Distillery at the Manufacturer's expense, may be sold direct from the Distillery to respectable persons with the Excise Commissioner's previous sanction, and to Foreign liquor shop-keepers. The prices at which such spirits and special liquors shall be sold will be fixed by the Manufacturer.

VI. At every distillery the following Registers shall be kept in the forms prescribed by the Excise Commissioner:—

(1) * Registers of the quantity of arrack and other country spirits and special liquors manufactured.

(2) * Detailed Register of the daily issues of arrack, &c., and of the strength of the arrack, &c., issued.

(3) * Ledger account of the quantity of arrack, &c., issued to each Bonded Depot, &c.

(4) (*a*). Register of rahadaris to farm depots, &c.
(*b*). Register of passes to Bonded Depots.

(5) Register of special passes.

(6) * Register of stills, casks, vessels, &c., used in the Distillery.

(7) * Register of methylated spirits.

(8) * Receipt book.

(9) Cheque book.

(10) Cash book.

* Those marked with asterisks shall be kept by the Manufacturer as well as by the Government officer.

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VII. 1. The Distillery shall be open only for the entrance and exit of Excise Officers or other persons who have business within it; others who may desire to inspect the Distillery shall obtain special permission of the Excise Commissioner.

2. All persons entering the Distillery shall be under the orders of the officer in charge, in respect of their conduct and proceedings within the Distillery, and shall be liable to be searched on their quitting the premises, at the discretion of the officer in charge. The Manufacturer and his responsible Agent and any superior official of the Manufacturer named by him or his Agent, will be exempted from the operation of this rule.

VIII. Government shall not be held responsible for the destruction, loss or damage of any arrack and other spirits and special liquors stored in the Distillery, by fire or theft or by any other cause whatever. In case of fire or other accident, the officers in charge of the Distillery shall render all assistance that may be required of them by the Manufacturer.

IX. The Manufacturer shall see that his employés give full effect to the rules and orders passed by Government for the custody and regulation of the stock distilled and passed out, the cleanliness of all vessels used, the tinning of metal vessels, the watch, ward and sanitary condition of the enclosure, and other matters affecting either the Government or the Manufacturer's interests, or both.

X. The Manufacturer shall conform to the provisions of the Excise Act for the time being in force and to the rules hereinbefore contained or any other existing Excise Rules, and any additional rules that may be prescribed from time to time by the Government; and he shall see that all his employes give full effect to them.

XI. If any wilful breach of the aforesaid Excise Rules is committed by the Manufacturer, or with his connivance and privity, by any of the men employed by him in the manufacture, custody, carriage or sale of arrack, it shall be at the discretion of the Government to suspend or cancel the contract, and declare the deposit forfeited, and cause the business to be carried on under the supervision of Government officials of the Excise Department, or by a new Manufacturer, or in any other manner the Government may direct.

XII. 1. Every Bonded Depôt and Farm Depot shall be open from 6 A.M. to 11 A.M., and again from 2 P.M. to 8 P.M. No arrack or other spirits or special liquors shall be issued from any Depot after 8 P.M, except with the special permission of the Deputy Commissioner to meet urgent demands on occasions of festivals, &c.

2. At every Bonded Depot and Farm Depot the following Registers shall be kept in the forms prescribed by the Excise Commissioner —

(1) Register of arrack, &c., received from the Distillery and of the daily issues of the same.

(2) Ledger account of the quantity of arrack, &c., issued to each farm, shop, &c.

(3) Register of casks, vessels, &c., used in the Depôt.

XIII. An "Inspection book" in such form as the Excise Commissioner may, from time to time, prescribe, shall be kept at every Distillery, Bonded Depôt, Farm Depot and Shop, in which notes of inspection shall be recorded by the Excise Commissioner, Deputy Commissioner, Excise Assistant Commissioner, Head Supervisor or any other officer authorized to inspect them.

XIV. All stills, casks, coppers and other vessels and utensils used for carrying on the business of the Distillery or Depôt shall, from time to time, be inspected, measured and marked by the Assistant Supervisor in charge of the Distillery, or by such other officer as may be appointed by the Excise Commissioner in this behalf.

XV. The duties of the Excise Officers in charge of the Distillery and of the Government Contractor or his Agent in charge of Bonded Depôts, and of the Keepers of Farm Depots, and the periodical returns, accounts, reports, &c., to be

furnished or rendered by them, shall be such as may, from time to time, be prescribed by the Excise Commissioner.

XVI. The duties of the Distillery or Bonded Depôt guard shall be as follows:—

(1) To remain within the enclosure from the time they are placed on guard until they are relieved.

(2) Not to allow any arrack, &c., to leave the Distillery or Bonded Depôt, except under cover of a rahadari, permit or pass.

(3) Not to allow any wash or wort to leave the Distillery under any circumstances whatever.

(4) Not to admit into the Distillery or Bonded Depôt enclosure any one who is not authorized to enter.

(5) To keep the gate closed except for the entrance and exit of persons who have business connected with the Distillery or Bonded Depôt.

PART II.

The Grant of "Vend Farms" and "Separate Shops;" The Sale and Transport of Arrack and other Country Spirits and issue of Licenses and Passes.

XVII. The period for which a "Vend farm" or a "Separate shop" shall be granted, shall be the period from the 1st July in any year to the 30th June following. Provided that, with the approval of Government, the "Vend farm" or "Separate shop" may be granted for a period extending to the 30th June of the second or third year succeeding the date of grant.

XVIII. For the purpose of "Vend farms," each District shall be divided into defined tracts, either by each Taluk or each Hobli, or by groups of Hoblis, according to local convenience and circumstances. In large towns and other places, where necessary, each shop in a specified locality may be separately given out.

XIX. The exclusive privilege of vending arrack in such tracts or "Separate shops" shall be disposed of by sale by public auction. The sales shall be conducted by the Deputy Commissioner or an Assistant Commissioner authorized by the Deputy Commissioner in that behalf.

XX. The results of sales shall be reported to the Excise Commissioner without delay.

XXI. The terms and conditions of sale and the grant of farms and issue of licenses shall be as follows:—

1. The exclusive privilege of selling arrack in defined tracts or separate shops in specified localities shall be put up to auction farm by farm or shop by shop, as the case may be, at upset prices, and each farm or each shop put up to auction, will be knocked down to the approved highest bidder above those prices, subject to formal confirmation by the Deputy Commissioner, who will be at liberty to accept or reject the bid without assigning reasons for the same. Such formal confirmation will be tantamount to an acceptance of the bid. Should there be no bid above the upset price, the officer conducting the sale may lower the upset price at discretion. The condition and character of intending bidders may be enquired into; and the officer conducting the sale may, at the time of sale, refuse to receive the necessary deposit which gives the right to bid, from persons regarding whom the result of such enquiries is not satisfactory. No former lessee who has been guilty of an infringement of the terms of his lease or of the Excise laws or rules, shall be entitled to bid. The officer conducting the sale shall not be bound to accept the highest bid, should he consider it to be so extravagantly high as to afford apprehension of the lease breaking down.

2. (*a*) Parties intending to bid must attend either in person or by duly authorized agents.

(*b*) No person shall be permitted to bid until he has deposited Rs. 200 for each defined tract or farm, or Rs. 60 for each Separate shop in a specified locality, or such other reasonable amount as may be fixed by the officer conducting the sale; provided that the Government may at any time dispense with such initial deposit.

(*c*) The deposits made by unsuccessful bidders, if not forfeited as hereinafter provided, will be returned at the close of the sale.

(*d*) The successful bidder must, on the farm or shop being knocked down to him, and before the next farm or shop is put up for sale, deposit a sum equal to $\frac{3}{5}$ths of a month's rent in the case of a farm, and to $\frac{5}{8}$ths of a month's rent in the case of a shop.

(*e*) Within 15 days, or 7 days, as the case may be, from the date of confirmation of sale by the Deputy Commissioner, he must deposit such further sum as, with the former deposit, will make up an aggregate sum equal to two months' rent.

(*f*) If he fail to make either of the deposits aforesaid, the deposits already made shall be forfeited, the farm or shop shall be immediately resold or otherwise disposed of under orders of the Deputy Commissioner, and he shall be debarred from bidding again for the same or for any other farm or shop.

3. Resales effected under para 2 shall be at the risk of the defaulting bidder who shall forfeit all gain, and in the event of a loss by the resale, shall make good the deficiency between the total amount payable by him for the whole period under the terms of the original sale and the total amount payable by the successful bidder at the resale. In the latter case, the forfeited deposit shall be deducted from the loss arising from the resale; and the remainder, if any, shall be recovered from the bidder in the same manner as if it were an arrear of Land Revenue. Should, however, the forfeited deposit be greater than the loss by resale, the whole of such deposit shall be credited to Government.

4. The purchaser of the exclusive privilege of vend in each defined tract or separate shop in specified locality shall sign an agreement binding himself to observe the conditions hereinafter set forth; and the agreement shall be executed within ten days of the expiry of the period of fifteen days, or seven days, as the case may be, mentioned in para 2 above. If the purchaser fails or refuses to sign the agreement, all deposits already made shall be forfeited; and the exclusive privilege shall be resold at the risk and loss of the first purchaser as set forth in paras 2 and 3, or be otherwise disposed of. In the case of the purchaser's death after confirmation of the sale, it shall be binding on his heirs or assigns.

5. As soon as the agreement has been executed, the Deputy Commissioner shall issue a license in the appended Form A, to the purchaser of each "Vend farm," and in the appended Form D to the purchaser of each "Separate shop", assigning to the purchaser the exclusive privilege referred to therein, subject to the following conditions:—

(1) The exclusive privilege shall extend only to the sale of arrack ordinarily of 20° under-proof, and with the special permission of the Deputy Commissioner or other officer authorized by him, to the sale of arrack of 30 under-proof. But it shall not extend to the sale of double-distilled country spirits and other special liquors of whatever strength manufactured at the Government Central Distillery, and which the foreign liquor shop-keepers alone are permitted to sell.

(2) The amount for which the privilege has been purchased shall be payable into the local Taluk Treasury on the prescribed printed chellans, in equal monthly instalments, commencing from the 1st month of the lease. Each instalment shall be regarded as the rent for the month in respect of which it is payable. Each month's rent shall be payable on or before the 20th of the same month. If default is made, the Amildar may, with the sanction of the Deputy Commissioner, declare, by record in writing, that the license is forfeited, and proceed to resell the farm or separate shop as soon after the last day of the month as may be possible. Provided, however, that instead of reselling the farm as above, the Deputy Commissioner may, in his discretion, direct the Amildar to break up the defaulting farm into the existing number of shops within it, and to give each separate shop-keeper a license for the rent he agrees to pay, provided the total of such rents is not less than what the defaulting farmer had agreed to pay. The chellans shall be in triplicate in the appended Form E. The original shall accompany the Treasury "Daily Cash" account sent to the District Treasury, the duplicate shall be forwarded by the Taluk Treasury Officer to the Excise Commissioner's Office, and the triplicate retained with the renter.

(3) The deposit made by the licensee shall be taken in payment of the instalments due in the last two months of the period of the farm or separate shop. Provided, however, that where the farm or separate shop is resold or the farm is broken up under the provisions of sub-clause (2) above, the deposit shall, at the discretion of the Deputy Commissioner, be either forfeited or be appropriated towards the arrears due by the defaulter, as well as towards the deficits, if any, arising from the resale of the farm or separate shop. The balance of such arrears and deficits, if any, shall be recoverable from the licensee under the rules in force for the recovery of arrears of Land Revenue. No remission or abatement of the rent or compensation shall, on any account whatever, be claimable by the licensee.

(4) Interest at 6 per cent per annum shall be recoverable on all arrears from the date of default, and on deficits from the date of resale.

(5) (*a*) The licensee shall purchase the arrack, at the prescribed rate, from the Manufacturer or obtain the same from a Bonded Depôt established as hereinafter provided.

(*b*) The licensee of every separate shop in the Cities of Bangalore and Mysore shall pay a registration fee under the Municipal Regulation, at the rate of Rs. 180 per annum in advance, for the period of the license for his shop ; and he shall pay also a license fee of 4 annas per gallon on all arrack sold by him in excess of 55 gallons a month in each such shop.

(*c*) The rate payable as above under clauses (*a*) and (*b*) shall be in addition to Excise duty which shall be prepaid into the Taluk Treasury, or into any other Government Treasury with the permission of the Deputy Commissioner, at such rate or rates for arrack of the strength of 20° under-proof as may be fixed by Government, from time to time, and proportionately for lower strengths, before the removal of the arrack from the Distillery or from any Bonded Depôt established as aforesaid.

(*d*) The licensee shall sell the arrack to the public at such rate or rates as may be fixed by Government, from time to time, for 20° under-proof and proportionately for lower strengths.

(6). (*a*) The licensee of every Vend Farm who obtains his supplies from the Distillery shall pay the above duty into the Taluk Treasury and obtain a receipt in the appended Form F., which shall be in triplicate, the original to accompany the " Daily Cash " account to the District Treasury, the duplicate to be delivered

to the Officer in charge of the Distillery, and the triplicate to be retained with the licensee. On production of such receipt and an indent for the supply of the arrack covered by the receipt, and on payment of the price of such arrack to the Manufacturer or his agent at the prescribed rate, obtaining a receipt from him therefor, the Assistant Supervisor or other Officer in charge of the Distillery shall issue the quantity of arrack covered by the amount of duty shown in the Treasury Officer's receipt, and he shall forward the Treasury receipt to the Excise Commissioner's Office under his endorsement as to the date and hour when the arrack was issued. The Assistant Supervisor or other officer aforesaid shall then issue a rahadari in duplicate in the form hereinafter provided for the transport of arrack from the Distillery.

(*b*) The licensee of every Vend Farm who gets his supplies from a Bonded Depôt, shall pay both the price and duty at the prescribed rates into the Taluk Treasury and obtain a receipt in the appended Form G., which shall be in triplicate, the original to accompany the "Daily Cash" account to the District Treasury, the duplicate to be delivered to the official in charge of the Bonded Depôt, and the triplicate to be retained with the licensee. On production of such receipt and an indent, the Government Arrack Carrying Contractor's Agent in charge of the Bonded Depôt shall issue the quantity of the arrack covered by the amount of price and duty shown in the Treasury receipt which shall be dealt with as laid down in the last preceding clause. The arrack issued to the licensee's shops shall be covered by permits as hereinafter provided.

(*c*) The licensee of every Separate Shop shall pay the above duty and price to a special shroff, appointed in this behalf at the cost of Government and located at the Taluk Cutcherry to receive such duty and price daily, including Sundays and holidays; and shall obtain a receipt in the prescribed printed Form "G". On production of such receipt and an indent for the supply of the arrack covered by the receipt, the Bonded Depôt-keeper shall issue the quantity of arrack equal to the amount of duty shown in the said receipt which will be forwarded to the Excise Commissioner's Office under the endorsement of the Bonded Depôt-keeper aforesaid, as to the date and hour when the arrack was issued. The Depôt-keeper shall issue a pass in the prescribed form for the transport of arrack from the Bonded Depôt.

(7) (*a*) Government may establish Depôts in any specified tracts and arrange through a Government Contractor or Agent or in Amani to supply such Depôts with the arrack required for the use of the renters of Vend Farms or Separate shop-kepers in specified localities. These Depôts shall be called "Bonded Depôts." In Districts for which such Bonded Depôts are established, they shall generally be at the localities where whole-sale Depôts existed on 31st March 1892, and serve the same tracts as the latter used to do. The Excise Commissioner shall have the power to alter the location of any existing Bonded Depot, or open additional Depots, should such a step not involve additional expenditure in carriage or storage. The Government contractor shall transport arrack and other country spirits from the Distillery to Bonded Depôts in his own casks, which shall be strong and sound. He shall also provide at his own cost cocks and taps, gallon measures and other prescribed measures for the use of each Bonded Depot.

(*b*) The Government contractor shall pay for the rent and establishment of Bonded Depots.

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(c) The establishment at each Bonded Depôt shall be under the orders of the Government and of the Government contractor or his agent where one has been appointed for the working of Bonded Depôts.

(d) The license to be issued to the Government contractor's agent in charge of each Bonded Depôt shall be in the appended Form R., and the bond to be executed by the contractor shall be in the appended Form S.

(e) The licensee of every Vend Farm who draws his supplies from the Distillery shall maintain at a place or places within his farm, where it may be considered necessary by the Deputy Commissioner, a depôt or depôts, to which all arrack purchased by him shall be conveyed in his own casks for verification, &c., of the consignment, under the rules hereinafter provided, before issue to the shop-keepers. The depôts shall at all times be open to inspection by the Deputy Commissioner or any officer of the Excise Department. No such depôt shall be opened without a license from the Deputy Commissioner in the prescribed Form B. hereto appended.

(f) The licensee of every Vend Farm who draws his supplies from a Bonded Depôt established by Government will not be required to open his own depôt as laid down in the last preceding clause, or to provide himself with his own casks. In such cases the Government contractor, his agent or servants shall convey such licensee's supplies of arrack from the Distillery, and deliver the same to him or to the shop-keepers under him in the aforesaid Bonded Depôt.

(g) The licensee of every Separate shop shall take his supplies of arrack in his own vessels from the Bonded Depôt to which it is attched.

(8) The arrack shall be sold as issued from the Distillery or Bonded Depôt, and shall not be adulterated or diluted in any manner in the farm depôts, if any, or in shops.

(9) The licensee of every Vend Farm or Separate shop shall keep true accounts of the quantity and strength of the arrack purchased by him and issued.

(10) The arrack shall not be sold except in shops duly licensed by the Deputy Commissioner in the prescribed form, and no new shops shall be opened without the previous sanction of the Excise Commissioner.

(11) The Deputy Commissioner may, whenever he thinks fit, direct any shops to be closed, or permit transfers of shops from one place to another.

(12) The licensee of every Vend Farm shall not, during the term of the license, have any interest in the exclusive privilege of vending toddy in any part of the farm to which the license relates, nor permit any person having interest in the exclusive privilege of vending toddy in any part of the farm, to hold any share or interest in his exclusive privilege of selling arrack; nor shall he, during the term of his license, without the written permission of the Excise Commissioner, have any interest, direct or indirect, in any arrack farm in any Districts of the Madras or Bombay Presidency under the British Government or in any other Foreign State or Territory.

(13) The licensee of every Vend Farm or Separate shop shall be bound to take over any arrack which may remain as stock in hand belonging to the out-going Farmer or Separate shop-keeper, as the case may be, on the first day of his lease, in the Bonded Depôts or Farm Depots or in shops, paying to the out-going Farmer or Separate shop-keeper such compensation for the same as may be fixed by the Excise Commissioner.

(14) The licensee shall be bound by the provisions of the Excise laws and rules in force and by any additional rules which may, from time to time, be prescribed under the Excise laws. The licensee shall use such measures as may, from time to time, be prescribed by Government.

(15) The lease shall not be transferrable except with the permission of the Excise Commissioner.

(16) The Deputy Commissioner shall grant to each shop under the Vend farmers, a license in the appended Form C.

(17) Resignations of Farms in whole or in part, and of Separate shops, shall be summarily rejected by the Deputy Commissioner.

6. In case of any breach of the aforesaid conditions or of the license either by the licensee or, with his connivance or privity, by any person in his employment, or in the event of the licensee neglecting to open his shops or to carry on the business of his Farm or Separate shop with due care and attention, it shall be competent to the Deputy Commissioner to impose upon the licensee of each Vend Farm a fine not exceeding the sum of Rs. 50, and of each Separate shop, a fine not exceeding Rs. 10, for every such breach or for such neglect, or at the option of the Deputy Commissioner to declare the money deposited with him forfeited and to cancel the license and resell the exclusive privilege at the risk of the licensee, or to place the Farm or Separate shop under the management of Government; and all loss thereby caused, together with all losses accruing to Government in consequence of the licensee's neglect to carry on his business by opening his shops on the first day of the first month of the lease, shall be made good by the licensee. When a lease is cancelled, the rent for the whole period of the lease shall become due at once. All such amounts of penalties and losses shall be recovered in the same manner as if they were arrears of Land Revenue.

7. The imposition of a fine or the forfeiture of deposit or the cancellation of the license under the last preceding condition shall not be held to prevent the prosecution of the licensee or his agents or employés for any offence punishable under the Excise laws for the time being in force.

XXII. No arrack in cask shall be conveyed from the Distillery unless the name of the Distillery and the quantity, nature and strength of the arrack contained in the cask and the name of its destination are legibly painted, branded or cut on one end of such cask.

XXIII. A sufficient supply of casks to issue arrack to Bonded Depôts, shall be kept in the Central Distillery or at any other place fixed for the purpose, by the Government contractor for the distribution of arrack to Bonded Depôts, under the supervision of the Assistant Supervisor or other Officer in charge of the Distillery. The serial number, name of the Distillery and capacity shall be legibly painted, branded or cut on the head of each of the casks. The casks for the hot weather shall be measured in February and those for the cold weather in August; the date of measure shall also be painted on each cask. Provided, that when the gauging is made by weighment, the measurement of casks may be dispensed with. A supply of tin plates with the names of the Bonded Depôts painted or cut on them, shall also be kept in the Distillery at the cost of the distributing contractor. Before issuing any cask, the plate containing the name of the Bonded Depôt for which the consignment is intended, shall be fastened on to it.

XXIV. The following rules shall be observed for issuing arrack and other country spirits from the Distillery to Bonded Depôts, for the exercise of proper check over such consignments, and for the disposal of the passes which accompany them :—

1. For supplies of arrack or other country spirits, the contractor's agent in charge of the Bonded Depôts, shall send to the Assist-

ant Supervisor or other Officer in charge of the Distillery, an indent in the appended Form H, showing the number of casks, jars or bottles of the same, wanted.

2. The Assistant Supervisor or other officer aforesaid shall, thereupon, fill in the requisite number of casks, jars or bottles with the arrack or other spirit indented for, and issue a cheque in favor of the Manufacturer, on the Bangalore District Treasury, for the amount due to him on account of such arrack or other spirit, in the Appended Form I, which shall be kept in triplicate, the original to be given to the Manufacturer, the duplicate sent to the Excise Commissioner's office at the close of each day, and the triplicate or counterfoil retained with the Assistant Supervisor or other officer aforesaid.

3. The consignment shall be covered by a pass in the appended Form J, which shall be kept in triplicate, the original to be entrusted to the person accompanying the consignment, the duplicate forwarded to the Amildar of the Taluk in which the Bonded Depôt is situated, and the triplicate retained in the Distillery.

4. The consignment and the pass shall first be taken to the Amildar, or during his absence, to the Sheristadar, if the Depôt is situated at Taluk head-quarters, or to such other official as the Amildar may depute for this purpose, if the Depôt is in any outlying town or village in his Taluk.

5. The contents of the pass shall be compared with the duplicate received by the Amildar, as well as with the details painted on the casks, and the seals, &c., on the casks examined. Discrepancies or other irregularities discovered shall be reported to the Deputy Commissioner, and to the Officer in charge of the Distillery for necessary action.

6. The date and hour of receipt shall then be recorded on the back of the pass under the signature and designation of the Amildar or Sheristadar or other official appointed by the Amildar for this purpose, and the consignment then passed on to the Depôt to be there booked.

7. The pass shall at once be sent back by the contractor's agent in charge of the Depôt to the Government official appointed by the Amildar, who shall see that such agent has noted underneath the Taluk official's endorsement, "Contents received and booked," with the date and hour of receipt at the Depôt, and "the balance of stock of arrack or other spirit on hand when this consignment arrived," and if it has been verified by the Government officer who passed the consignment.

8. All the passes dated and issued in any one month shall, on the 10th of the following month, (by which time all previous month's consignments shall have been duly received and disposed of) be brought, with a list giving the name of Depôt, number, date and contents of pass (gallons and drams), to the Amildar, who shall, after satisfying himself that the instructions given above have been fully complied with, score the pass across thus X in red ink from end to end, write the word "cancelled" across the face of each pass under his seal and signature, and send the list and the cancelled passes on to the Excise Commissioner. Passes dated and issued in one month, the consignments under which do not arrive before the 10th of the following month, shall be dealt with as above, and a supplemental list sent with them.

9. Amildars shall keep a register in the appended Form K in which the duplicates of passes sent to them under Rule **3**, shall be entered. The particulars should be entered in this register in abstract as soon as they are received. The duplicate passes should be crossed thus **X** at the time the original is cancelled under Rule 8, and the corresponding entry in the register ticked off. If any consignment which has been advised in a duplicate pass, is not received within a reasonable time after the period allowed in the pass, the Amildar shall at once report the same to the Deputy Commissioner of the District who will institute the necessary enquiries. For this purpose, the register of passes should be scrutinized by the Amildar or Taluk Sheristadar every week or fortnight.

10. On receipt of the cancelled passes in the Excise Commissioner's Office, they shall be duly compared and verified with the duplicate cheques received under the above Rule **2**, and with the accounts sent by the Assistant Supervisor or other officer in charge of the Distillery, and with the Accounts received from Bonded Depôts, and then filed till six months after each lease has been closed, when they may be destroyed under the supervision of some responsible officer.

11. When consignments are received without a pass, the same shall be attached, and the matter at once brought to the notice of the Amildar. If he is satisfied that no fraud exists, he may release the consignments on the security of the Government arrack-carrying Contractor's Agent in charge of the Bonded Depôt, intimating particulars to the Excise Commissioner, who will, after necessary enquiry, direct the issue of a special pass to cover the consignment. This special pass shall be in the same form and issued in the same manner as the ordinary passes, but on paper of different color, in the appended Form L. It shall be issued by the senior officer in charge of the Distillery, who will sign the same.

12. If the contents in gallons or the number as given in the original pass and its duplicate differ from those noted on the cask, the consignment shall be sent on to the Depôt with the precautions which are required to be taken under Rule **11**, to be there examined either by the Amildar himself or by any other officer appointed by him, and a report of such examination shall be forwarded by the Amildar to the Deputy Commissioner. If the place given on the cask differs from that entered in the pass, the cask shall not be sent to the Depôt, but kept with the Amildar, the matter being reported to the Central Distillery. The Government Contractor's Agent in charge of the Bonded Depôt shall at once apply for fresh stock by telegraph if possible.

13. When any consignment is forwarded by railway, the original pass together with the railway receipt shall be forwarded to the Amildar of the Taluk in which the place of destination is situated. On the arrival of the consignment, the Amildar or other official deputed by him, shall receive the consignment and deal with it under the provisions of the foregoing rules.

14. Any cartman or other person entrusted with the consignment, omitting or neglecting to exercise due care and attention in regard to the consignment, or failing to deliver it within the limited time without sufficient excuse, shall be punishable departmentally by the Deputy Commissioner with a fine not exceeding Rs. 50.

15. On the Manufacturer delivering the cheques referred to in the above Rule 2, the Officer in charge of the Bangalore District

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Treasury, shall pay him the money therein mentioned as an advance which shall be adjusted as explained in the following rule.

16. Of the amounts paid by the licensees into Treasuries as per Receipt G under condition (6) of para 5 of Rule XXI, the price of arrack shall be credited to the head "Remittance Deposits," the duty alone being credited at once to the appropriate budget head "Excise Revenue." The Treasury Officer shall transfer at the end of each month all the money under "Remittance Deposits" to the Bangalore District Treasury by means of "Public Service Remittance Transfer Receipt," towards the adjustment of the advances made to the Manufacturer under the last preceding rule. The Treasury Officer, Bangalore District, shall forward to the Comptroller a monthly report of the Excise advances in the appended Form Q.

XXV. The following rules shall be observed for exercising proper check over consignments of arrack sent from the Distillery to the Depôts under the "Vend farmers" who draw their supplies direct from the Distillery, and over issues of arrack from Bonded Depôts and Farm Depôts to the shop-keepers under Vend farmers and from Bonded Depôts to Separate shop-keepers :—

1. Every consignment from a Distillery shall be covered by a rahadari in the appended Form M, which shall be sent with the person accompanying the consignment as proof of his authority to carry ; a duplicate thereof shall, at the same time, be sent on to the Amildar of the Taluk in which is situated the depôt to which the consignment is made. The counterfoil of the Rahadari shall be retained in the Distillery Office. The rahadari, its duplicate and counterfoil shall all have the same serial number printed on them. But to keepers of Separate shops, printed permit books in the same form shall be supplied at their own cost. When each shop-keeper sends for his supply of arrack his permit book shall be presented to the Government Contractor's Agent in charge of any Bonded Depôt, who issues the arrack. The Contractor's Agent shall make necessary entries in the book under his seal and signature, and send it with the consignment. Such permit books shall also be kept by the shop-keepers under the Vend farmers to transport their supplies from the Bonded Depôts or Farmers' Depôts, as the case may be, the necessary entries in the books being made by the Contractor's Agents in charge of the Bonded Depôts or by the licensees in charge of the Farm Depôts. At the close of each day's issues, the Government Contractor's Agent shall prepare an extract from his register of daily issues to the farmers and Separate shop-keepers in the appended Form N, and forward it on the morning of the day following to the Amildar of the Taluk in which the farms or separate shops are situated.
2. The consignments and the rahadaris shall first be taken to the Amildar or the Sheristadar during the Amildar's absence, if the Farmer's Depôt is situated at Taluk head-quarters, or to such other official as the Amildar may depute for this purpose, if the depôt is in any outlying town in his Taluk.
3. The contents of the rahadari shall be compared with the duplicate received by the Amildar, as well as with the details painted on the casks, and the seals, &c., on the casks examined. Discrepancies and other irregularities discovered shall be reported to the Deputy Commissioner and to the Officer in charge of the Distillery for necessary action.
4. The date and hour of receipt shall then be recorded on the back of the rahadari under the signature and designation of the official appointed by the Amildar for this purpose, and the consignment then passed on to the depôt to be there booked.

5. The rahadari shall at once be sent back by the depôt licensee to the Government official appointed by the Amildar, who shall see that the licensee has noted underneath the Taluk official's endorsement "Contents received and booked," with the date and hour of receipt at the depôt, and "the balance of stock of arrack on hand when this consignment arrived," and if it has been verified by the Government officer who passed the consignment.

6. All the rahadaris dated and issued in any one month and the extracts referred to in the above Rule 1 shall, on the 10th of the following month, (by which time all previous months' consignments shall have been duly received and disposed of) be brought with a "Patti" giving name of depot, number, date and contents of rahadaris (gallons, drams), and extracts to the Amildar who will, after satisfying himself that the instructions given above have been fully complied with, score the rahadaris and extracts across thus X in red ink from end to end, write the word "cancelled" across the face of each rahadari and extract under his seal and signature and send the "Patti" and the cancelled rahadaris and the extracts on to the Deputy Commissioner of the District. Rahadaris dated and issued in one month, the consignments under which do not arrive before the 10th of the following month, shall be dealt with as above, and a supplemental "Patti" sent with them.

7. Amildars shall keep a register in the appended Form O, in which the duplicate rahadaris and extracts sent to them under Rule 1 shall be entered. The particulars should be entered in this register in abstract as soon as they are received. The duplicate rahadaris should be crossed thus X at the time the original is cancelled under Rule 6, and the corresponding entry in the register ticked off. If any consignment which has been advised in a duplicate rahadari is not received within a reasonable time, after the period allowed in the rahadari, the Amildar shall at once report the same to the Deputy Commissioner of the District who will institute the necessary enquiries. For this purpose, the register of rahadaris should be scrutinized by the Amildar or Taluk Sheristadar every week or fortnight.

8. On receipt of the cancelled rahadaris and extracts at the District Office they shall be compared and verified with the figures in the monthly Abkari Revenue Statement Nos. 6 and 6A, the monthly accounts received from the Distillery and Bonded Depôts, and with Treasury B Accounts, and then filed till six months after each lease has been closed, when they may be destroyed under the supervision of some responsible officer. The Statements Nos. 6 and 6A compiled for the whole District shall then be forwarded to the Excise Commissioner's Office, where they shall be compared and verified with the Treasury chellans or receipts (Forms E, F, G). The Excise Commissioner shall thereupon prepare Statements Nos. 6 and 6A for the whole Province and send them to the Dewan's Office after obtaining the Comptroller's certificate of credits; and he shall furnish the Comptroller with a monthly Abstract Statement of issues of arrack and other country spirits and special liquors from the Distillery, showing the amounts of the cheques issued in favor of the Manufacturer.

9. When consignments are received without a rahadari, they shall be attached, and the matter at once brought to the notice of the Amildar. If he is satisfied that no fraud exists, he may release the consignments on the security of the depot licensee, intimating particulars to the Deputy Commissioner, who will, after

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the necessary enquiry, direct the issue of a special rahadari to cover the consignments. This special rahadari shall be in the same form and issued in the same manner as the ordinary rahadaris, but on paper of a different color in the appended Form P.

10. If the contents in gallons or the number as given in the original rahadari and its duplicate differ from those noted on the cask, the consignment will be sent on to the depot with the precautions which are required to be taken under Rule 9, to be there examined either by the Amildar himself or by any other officer appointed by him, and a report of such examination should be forwarded by the Amildar to the Deputy Commissioner. If the place given on the cask differs from that entered in the rahadari, the cask must not be sent to the depot but kept with the Amildar, and the matter reported to the Central Distillery. The farm depot licensee shall at once apply for fresh stock by telegraph, if possible.

11. When any consignment is sent by railway, the original rahadari together with the railway receipt shall be forwarded to the Amildar of the Taluk in which the place of destination is situated. On the arrival of the consignment, the Amildar or other official deputed by him shall receive the consignment and deal with it under the provisions of the foregoing rules.

12. Any cartman or other person entrusted with the consignment, omitting or neglecting to exercise due care and attention in regard to the consignment, or failing to deliver it within the limited time without sufficient excuse, shall be punishable departmentally by the Deputy Commissioner with a fine not exceeding Rupees 50.

PART III.

Miscellaneous.

XXVI. The following accounts and statistics, and such other periodical returns, reports, &c., as may be ordered by the Excise Commissioner, shall be furnished by the Excise Officers in charge of the Distillery and by the Government Arrack Carrying Contractor or his Agents in charge of Bonded Depôts, in the forms prescribed by the Excise Commissioner:—

From the Distillery—To the Excise Commissioner's Office.

1. Monthly statement of issues of arrack and other spirits to each Bonded Depôt, showing the number and amount of each cheque issued in favor of the Manufacturer.
2. Monthly statement of issues of arrack to each Farm Depôt, to "Separate shops," if any, and to public institutions, respectable private individuals, &c., showing the amount of duty realized in the Treasuries and in the Distillery.
3. Monthly Stock Account.
4. Monthly statement of receipts of duty, &c., and remittance to the Treasury.

To the Deputy Commissioners concerned.

Extract from the register of monthly issues of arrack and other spirits to each Bonded Depôt, Farm Depôt and to "Separate shops," if any, in each District.

From Bonded Depôts—To the Excise Commissioner's Office.

1. Monthly statement of issues of arrack to the Arrack Vend Farmers and "Separate shops," if any, and of other spirits to hospitals, &c., showing realizations in Treasuries.
2. Ditto ditto to the shops under the farmers.
3. Monthly stock account.

To the Deputy Commissioners concerned.

Extract from the monthly register of issues of arrack to the Arrack Vend Farmers and "Separate shops," if any, and of other spirits to hospitals, &c., in each District, showing realization in Treasuries.

XXVII. The District Treasury Officers shall furnish to the respective Deputy Commissioners monthly statements of realizations on account of duty, price and rentals under separate headings by dates in the form to be prescribed by the Comptroller.

XXVIII. The duties to be performed and the accounts, diaries and reports to be furnished by the executive officer and other members of the Excise Department shall be such as may, from time to time, be ordered by the Excise Commissioner.

XXIX. Except as otherwise provided, all orders passed and proceedings taken by officers of the Excise Department, under the provisions of these rules, shall be subject to appeal to their immediate superiors within two months from the date of the passing of such orders or proceedings.

XXX. The executive officers and other members of the department and the Manufacturer af arrack and other country spirits and other contractors, farmers and shop-keepers shall conform to such rules of practice as may, from time to time, be issued by the Excise Commissioner not inconsistent with the provisions of the Excise Act and these rules.

XXXI. The following persons are hereby empowered to grant passes for possession or transport of arrack and other country spirits and special liquors:—

All members of the Excise Department not below the rank of Sub-Inspector, Assistant Commissioners, Amildars, Sheristadars, Shekdars and Government Contractors or farmers, or their Agents, and shop-keepers.

XXXII. There shall be no objection to the Manufacturer buying Arrack Vend farms or "Separate shops," and to the purchasers of "Separate shops" holding any "Vend farms," and *vice versa*.

XXXIII. "Methylated spirits" and all spirits rendered unfit for human consumption under Act XVI of 1863 (Regulation II of 1885) shall be deemed to be "Country spirits" for the purposes of the Excise Act.

XXXIV.—Spirits manufactured in any part of India, Batavia and Ceylon shall be deemed to be "Country spirits" for the purposes of the Excise Act.

XXXV. All Police Officers of, and above, the rank of Sergeant or Dafadar, and all Revenue, Forest and Municipal officials of, and above, the rank of, Shekdar, Daroga, Mutsaddi or Manegar, are invested with all powers vested in Excise Officers by the Excise Act with respect to the seizure of, and search for, spirituous and fermented liquors and intoxicating drugs of every description and the arrest of persons found in possession thereof.

XXXVI. Police Officers are invested with the following powers:—

(*a*) All members of the Police, with the power conferred on Excise Officers by Section 27 of the Excise Act.

(*b*) A Police Officer in charge of a Station, or a Police Officer of, or above, the grade of Head Constable or Jamadar, or Sergeant or Dafadar, with the powers conferred on Excise Officers by Sections 28 and 29 of the said Act.

XXXVII. The following rules, in regard to the disposal of liquor, &c., confiscated under the above Act, shall be observed :—

(1) All liquor and other property such as stills, vats or other apparatus, jars, bottles and other vessels used for the preparation of liquor in any stage, or for storing or conveying liquor, which may be confiscated under the Excise Act, shall be sold by auction, and the proceeds credited to Government minus any sum awarded to the informer or others by the Magistrate trying the case.

(2) But if such liquor is adulterated by any noxious ingredient, or be otherwise unfit for human consumption, it shall be destroyed.

(3) Should the quantity of such liquor be more than two imperial gallons, the orders of the Excise Commissioner shall be obtained for its disposal.

By Order,

C. SREENIVASIENGAR,

Secy. to Govt., Gen. & Rev. Depts.

APPENDICES.